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	Michigan Department of Treasury (Rev. 07-20)	ft 7/14/2020	
04			04
05 06	2021 MI-1041ES, Michigan Estimated Incom	e Tax for Fiduciary and Composite Filers	05
07	Important Information	An institution acting as fiduciary for more than 49 and less	0 7
0 8		than 200 trusts may make an irrevocable agreement to file	0 8
09	• Do not use this voucher to make any other payments to	magnetically.	0 9
1 0	the State of Michigan.	Exceptions:	1 (
11	Do not use preprinted vouchers containing the Federal		1
12 13	Employer Identification Number (FEIN) of another	• Generally, no estimated tax is due if the estate or trust is due a refund or has a balance due of \$500 or less.	14
14	entity.		14
1 5	• Failure to provide the filer's complete FEIN on Form	• There is no estimated tax due on an estate or a trust that	1 5
1 6	MI-1041ES will result in processing delays.	had no tax liability for the full 12 months preceding the	16
1 7	Who Must File Estimated Payments	tax year.	17
18	Fiduciaries of an estate or trust (resident or nonresident),	• Estates do not have to pay estimated tax for the first two	18
19 20	generally must pay estimated income tax payments if the	years.	1 8
21	estate or trust is expected to owe more than \$500 after	Composite Filers	2
2 2	subtracting withholding and credits.	Flow-through entities (FTE) who file a Michigan	2 2
2 3	Composite filers are required to pay estimated payments for	Composite Individual Income Tax Return (Form 807)	23
2 4	all participants whose share of annual income tax liability	must pay estimated payments on behalf of all participants	24
25	is expected to exceed \$500 after personal exemption and	whose share of annual income tax liability is expected	2 5
26 27	credits.	to exceed \$500 after personal exemption and credits.	2 6 2 7
2 8	Fiduciary Filers	For each quarter, compute the combined quarterly estimated payment for all participants and report on one	28
29	If the estate or trust owes more than \$500, estimated	Form MI-1041ES. Form MI-1041ES must be completed	2 9
3 0	payments may not have to be made if the estate or trust	with the name and FEIN of the FTE who will claim the	3 (
3 1	expects the 2021 withholding to be at least:	estimated payments on the composite return. Estimated	3 1
32	• 90 percent of the total tax for 2021, OR	payments should only be remitted for participants of a	32
33 34		composite return.	34
3 5	• 100 percent of the total tax shown on the 2020 return,	Payment Due Dates	3 (
36	OR	Fiduciaries and composite filers may pay in full with	3 6
3 7	• 110 percent of the total 2020 tax if the estate's or trust's	the first voucher, due April 15, 2021. Fiduciaries and	3 7
38	taxable income for 2020 is more than \$150,000. To	composite filers may also pay in equal installments due	38
39	figure the estate or trust's federal taxable income, see the	on or before April 15, 2021, June 15, 2021, September 15,	3 9
4 0 4 1	instructions for line 23 of the U.S. Form 1041.	2021 and January 18, 2022.	4 (
4 2	A financial institution that submits estimated payments		4 2
4 3	through the Federal Tax Deposit System on magnetic	Generally, all fiduciaries of trusts must report on a	4 :
4 4	tape and acts as a fiduciary for 200 or more trusts must	calendar year. Report the same year that is being reported	4 4
4 5	submit Michigan estimated payments on magnetic tape.	for federal estimated payments.	4 5
46	Detach here and mail with your paym	ent. Do not fold or staple the voucher.	4 6
4 7			4 7

4 8			4
4 9	2021 MICHIGAN MI-1041ES	Due Date for Calendar Year Filers	4
50	Estimated Income Tax Voucher for Fiducia	ry and Composite Filers	5
5 1	Issued under authority of Public Act 281 of 1967, as amended. See instruction	ns for filing guidelines.	5
5 2	Filer	Filer's Full Federal Employer Identification No. (FEIN)	5
53	Fiduciary Composite		5
54			5
55	Estate/Trust and Fiduciary Name, Title and Address or	WRITE PAYMENT	5
56	Composite Filer Name and Address	AMOUNT HERE ¢	5
5 7		AMOONT HERE \$	5
58			5
59		MAIL TO: Michigan." Write the FEIN of	5
6 0		BO Box 30774 the estate, trust or composite	6
6 1		Lansing, MI 48909 filer and "2021 MI-1041ES" on the check. Do not fold or staple.	6
6 2			6
63			6

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